

GENERAL POST FUND

1. PURPOSE AND SCOPE: The purpose of this change to VHA Directive 4721, is to amend subparagraph 2j(3), to indicate that the chairperson of General Post Fund Review Committee will serve a 2-year term of office.

2. POLICY

The General Post Fund (GPF) Review Committee is composed of the Directors of Chaplain Service, Recreation Therapy, and Voluntary Service, or designees. Representatives of the Veterans Health Administration Budget office (171), serve as ex-officio members. The chairperson of the GPF Review Committee will rotate among the members on a biennial basis.

NOTE: As of this date the Chief, Chaplain Service, or designee, will hold the Office of Chairperson until December 31, 1997.

3. ACTION: Make changes in VHA Directive 4721 as follows:

Subparagraph 2j(3). Change “rotate among the members on an annual basis.” To “rotate among the members on a biannual basis.”

4. RESPONSIBLE OFFICE: The Office of the VHA Chief Financial Officer (171B), is responsible for the contents of this Directive, change 1 and change 2.

5. RELATED PUBLICATION: MP-4, Part V, Chapter 2, Section 1.

6. RESCISSION: This VHA Directive will be reviewed for recertification on or before the last day of November 2000.

S/ by Mike Hughes for
Kenneth W. Kizer, M.D., M.P.H.
Under Secretary for Health

Distribution: **RPC: 1052**
FD

Printing Date: 3/97

GENERAL POST FUND

1. **PURPOSE AND SCOPE:** The purpose of this change to VHA Directive 4721, is to clarify Paragraph 5 "Definitions" for expendable items as classified in VA Handbook 7127, Part I, "Classification of Property" and correct references as noted in paragraph 2. **NOTE:** *Complete explanation of the classification of property can be found in VA Handbook 7127, Part I "Classification of Property."*

2. POLICY

a. The General Post Fund is a trust fund authorized by Title 31 United States Code (U.S.C.). The Secretary of Veterans Affairs (VA) is authorized to deposit money into the General Post Fund under 38 U.S.C. Chapter 83 and Chapter 85. The General Post Fund has permanent indefinite budget authority.

b. The Veterans Health Administration (VHA) manuals for Research and Development in Medicine, Academic Affairs, Chaplain Service, Recreation Therapy Service, and Voluntary Service, outline policy applying to expenditures of earmarked GPF donations for the particular activities of these services. The policies and procedures set forth in this chapter must be followed except when MP-4, "VA Financial Policy," Part VII, "Budgetary policy and Administration," Chapter 4, "General Post Fund," (to be revised as VA Directive 4721) provides otherwise. **NOTE:** *Accounting procedures for donated articles and items purchased with GPF are outlined in MP-4, Part 5, Chapter 2, Section 1.*

3. **ACTION:** Make changes in VHA Directive 4721 as follows:

a. **Paragraph 5. Definitions**

(1) Subparagraph b. Expendable Item. Delete text and insert "An expendable item has a life expectancy of less than 2 years, and is classified in VA Catalog 3, Section VII, Classification, as expendable."

(2) Subparagraph d. Nonexpendable Item. Delete.

(3) Subparagraph c. Add Chapter 1321 after 31 U.S.C.

b. **Paragraph 2, subparagraph f**

(1) Subparagraph f(1)(c). Delete reference to 4.10n and 4.11, and insert 2g(12) and 2h.

(2) Subparagraph f(2). Delete reference to 4.03, and insert 3b and 3c(1-3).

(3) Subparagraph f(d)3. Delete “to which patients have not been invited.”

c. **Paragraph 2, subparagraph g**

(1) Subparagraph g(2). Delete text and add: (2) Return of Property to Red Cross. Property donated by the American Red Cross which becomes surplus to the needs of VA may be disposed of only as prescribed in the Federal Property Management Regulations, 41 CFR Subpart 101-44.6.

(2) Subparagraph g(12) Real Estate or Construction. Add to beginning of NOTE: “The Secretary of Veterans Affairs must accept all such gifts whether the medical facility is for care and treatment or research or recreation or worship.”

(3) Subparagraph g(13)(a). Change as follows: Within 5 workdays of notification of an acceptance of a donated item, Fiscal Service should obtain the assistance of Acquisition and Materiel Management Service (A&MMS) or other services as appropriate to ensure proper valuation of donated items, inclusion of such valuation in general post fund records and furnish A&MMS the following:

(4) Subparagraph g(16)(a) VA Staff Travel. Delete General Services Administration(GSA) Regulations in the first sentence, and insert "Federal Travel Regulations System."

3. **RESPONSIBLE OFFICE:** The Office of the VHA Chief Financial Officer (171B), is responsible for the contents of this directive and change 1..

4. **RELATED PUBLICATION:** VA Handbook 7127 Part 1 "Classification of Property."

5. **RESCISSION:** This VHA Directive will be reviewed for recertification on or before the last day of November 2000.

S/ Thomas Garthwaite, M.D. for
Kenneth W. Kizer, M.D., M.P.H.
Under Secretary for Health

Distribution: **RPC: 1052**
FD

Printing Date: 10/96

November 28, 1995

GENERAL POST FUND

1. **REASON FOR ISSUE:** To revise the Veterans Health Administration (VHA) Supplement to the Department of Veterans Affairs (VA) manual MP-4, "VA Financial Policy," Part VII, "Budgetary Policy and Administration," Chapter 4, "General Post Fund," which will become VA Directive 4721, "General Post Fund."

2. **SUMMARY OF MAJOR CHANGES:** This directive sets forth policies which:

a. Eliminate obsolete and redundant information, and organize the remaining and new information in a logical manner;

b. Clarify the procedure for expenditures of earmarked and unearmarked General Post Funds, and establish authorization for the Very Special Arts Program to use General Post Fund money;

c. Establish the VA Central Office General Post Fund Review Committee;

d. Revise the section on Gifts and Donations; and

e. Add paragraphs on:

(1) Public Laws 102-54 and 103-452, which authorize a Transitional Housing Demonstration Program for patients in VA's Compensated Work Therapy (CWT) Program through Fiscal Year 1995. **NOTE:** *House Resolution 2219, "Extension of Expiring Authorities of the Department of Veterans Affairs," extends Public Laws 102-54 and 103-452 through December 31, 1997.*

(2) The VA Voluntary Service (VAVS) Committee.

3. **RESPONSIBLE OFFICE:** Office of the Chief Financial Officer (17).

4. **RESCISSION:** VHA Supplement to MP-4, Part VII, Chapter 4, dated January 6, 1988; and Interim Issues: II 10-77-34, II 10-77-49, II 10-78-19, II 10-79-34, II 10-79-45, II 10-80-37, II 10-80-59, II 10-82-40 and Supplement No. 1, II 10-84-1, and II 10-84-12.

Kenneth W. Kizer, M. D., M.P.H.
Under Secretary for Health

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FD

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GENERAL POST FUND

1. PURPOSE: The General Post Fund (GPF) is a trust fund authorized by Title 31 United States Code (U.S.C.). The Secretary of Veterans Affairs (VA) is authorized to deposit moneys in the GPF under the authority of Title 38 U.S.C. Chapters 83 and 85. The GPF has permanent indefinite budget authority. The purpose of this directive is to:

- a. Outline policies and procedures applicable to this trust fund,
- b. Provide stewardship over VA resources in concert with our customers, and
- c. Support VA by:
 - (1) Formulating financial and information resource policy and plans;
 - (2) Analyzing and evaluating service delivery; and
 - (3) Maintaining and enhancing VA information systems.

2. POLICY: The Veterans Health Administration (VHA) manuals for Research and Development in Medicine, Academic Affairs, Chaplain Service, Recreation Therapy Service, and Voluntary Service, outline policy applying to expenditures of earmarked GPF donations for the particular activities of these services. The policies and procedures set forth in this chapter must be followed except when MP-4, "VA Financial Policy," Part VII, "Budgetary policy and Administration," Chapter 4, "General Post Fund," (to be revised as VA Directive 4721) provides otherwise. ***NOTE:** Accounting procedures for donated articles and items purchased with GPF are outlined in MP-4, Part 5, Chapter 2, Section 1.*

a. **Annual Availability.** The annual amount of funds available for each facility will consist of the following:

- (1) An annual allowance from the VA Central Office GPF to be used as unearmarked GPFs unless VA Central Office specifies otherwise.
- (2) Funds in the local GPF account.

b. **Distribution of VA Central Office GPF.** Facilities shall consider the unearmarked funds forwarded to them prior to or at the beginning of each fiscal year as representing the maximum assistance provided the facility by VA Central Office for the fiscal year. Requests for additional needs will be considered subject to availability of funds and shall be forwarded to VA Central Office GPF Review Committee (167), through the appropriate organizational channels. The Chief, Chaplain Service, can submit an annual budget request from the unearmarked funds in accordance with M-2, Part II, Chapter 5, subparagraph 5.04b.

c. **Control of Canteen Coupon Books.** Instructions for control of canteen coupon books are contained in M-1, Part I.

d. **GPF Operating Ledger.** The subsidiary accounts in the operating ledger will be maintained in accordance with MP-4, Part V, Appendix D.

e. **Employment, Personal Services, and Benefits.** Employees will not be journalized to the GPF and direct expenditures will not be made from the fund for personal services and benefits. Where personal services are required to accomplish the purposes specified by the donor, the appropriation from which the employee is paid will be reimbursed from the GPF for the actual personal services and benefits expense.

f. **Expenditures**

(1) **General.** All expenditures must comply with all VA financial procedures and policy.

(a) Proper expenditures will be determined by whether the funds are earmarked or unearmarked.

(b) Items to be blessed or consecrated for use in the religious service of a particular faith, group, or denomination will not be purchased from either earmarked or unearmarked GPF moneys.

(c) Expenditures of unearmarked and earmarked GPF moneys for the acquisition, construction, renovation, expansion, alteration, or repair of VA medical facilities and space used to provide care and treatment are prohibited except as noted in paragraphs 4.10n and 4.11.

(d) Expenditures of unearmarked and earmarked moneys for the sole benefit of individual patients such as travel and lodging expense of visiting families, telephone calls, or other similar purposes are authorized.

(e) Expenditures of unearmarked and earmarked moneys for dedication ceremonies including food or refreshments and entertainment for such ceremonies are authorized.

(2) **Earmarked.** VHA officials who are delegated authority to accept gifts may authorize expenditures earmarked for the purposes designated. As provided in paragraph 4.03, VHA officials may accept earmarked gifts only if they either benefit patients or members of VA medical facilities or benefit one or more VA medical facilities.

(a) Moneys earmarked for VA Voluntary Service (VAVS) Committee purposes may be used to pay for recognition ceremonies for VA volunteers. ***NOTE: VAVS account maintained in GPF is earmarked for VAVS purposes unless a particular donation is more specifically earmarked by the donor.***

(b) Separate accounts, by major faith groups, will be established to receive and expend receipts from chapel offering contributions.

(3) Unearmarked. VHA officials who are delegated authority to accept gifts may authorize expenditures of unearmarked moneys for the benefit of patients while being supplied care or treatment by VA in any medical facility. **NOTE:** *The medical facility treating the VA patient does not have to be a facility under the direct administrative control of VA.*

(a) Expenditures of unearmarked moneys for the purchase, maintenance, and repair of equipment used to provide care and treatment and for the reimbursement of the salary or contract cost of medical care providers are prohibited.

(b) Expenditures of unearmarked moneys for food or refreshment at activities that benefit patients are authorized, whether or not patients are present. The following activities benefit patients or members even though patients may not be present:

1. VA volunteer recognition ceremonies,
2. VA-Very Special Arts Program receptions and festivals, and
3. Receptions of the VA National Veterans Recreation Therapy Events.

NOTE: *Only the Secretary or the Under Secretary for Health may determine that other VA activities to which patients are not invited benefit patients.*

(c) VA medical center Directors and staff are to adhere to VHA's policy that unearmarked GPF moneys are used for the direct benefit of veterans and are not used for recurring operations or to supplement appropriations.

(d) The following are some examples of prohibited GPF expenditures from unearmarked moneys:

1. Dues for memberships in professional organizations,
2. Advertisements for employee recruitment, and
3. Employee activities to which patients have not been invited.

(4) National Veterans Recreation Therapy Programs. A report of actual expenditures, by established categories, of unearmarked and earmarked moneys by the VA medical center hosting a National Veterans Recreation Therapy Program (i.e., National Disabled Veterans Winter Sports Clinic, Wheelchair Games, Golden Age Games, or Creative Arts Festival) should be maintained and forwarded to VA Central Office, Director, Recreation Therapy Service (117G), within 90 days after the closing event.

g. **Gifts and Donations**

NOTE: *For purposes of this directive, the term "gift" includes devises and bequests.*

(1) Accepting Gifts and Donations

(a) If a donor does not intend to relinquish all control over the future use of property, the donor's intent must be set forth in a gift agreement to which the VA accepting official(s) agrees to as part of accepting the gift.

(b) VA accepting officials may accept a loan of the use of property for a set period without charge to VA.

(2) Non-expendable items. Non-expendable items donated by the American Red Cross which become surplus to the needs of VA may be disposed of only as prescribed in Federal Procurement Management Regulations (FPMR), Title 41 Code of Federal Regulations (CFR) Subpart 101-44.6.

(3) Specific Purpose Donation. Articles donated for a specific purpose shall be returned to the donor if the purpose for which the articles were donated cannot be accomplished. A donor's instructions concerning the use of a special purpose gift will be carried out to the extent they are proper, practicable and not in violation of VA policies. If the gift or donation is not to be accepted, the proposed donor is to be informed.

(4) Unneeded donations. VA accepting officials may decide to reject offers of gifts or donations of items for any reason including because there is no anticipated need for the items or the maintenance of the items would be out of proportion to their value.

(5) Devises or Bequests. Devises or bequests, if administratively acceptable, will be referred to the appropriate District Counsel to determine legal acceptability. Certain legal principles may be involved in making replies to individuals who indicate a desire to include a devise or bequest to VA in their wills, therefore, no commitments will be made until cleared with the District Counsel.

(6) VA Central Office Controlled Items, as specified in VA Directive 7126.1. The Deputy Assistant Secretary for Acquisitions and Materiel Management (90), must approve equipment items which are controlled in accordance with the cited Directive, maintained in the Office of Acquisitions and Materiel Management (90).

(7) Disposition of Donations. Donated funds will be turned over to the agent cashier immediately, or as soon as practicable if received during non-duty hours, and deposited to the GPF account.

(a) Reference M-1, Part I, Chapter 1, paragraph 1.48, for the proper disposition of mailed donations. Otherwise, the person initially accepting the cash donation will, at the time of acceptance, prepare a VA Form 10-2185, Temporary Receipt for Funds, in duplicate. The original will be given to the donor and a copy will be delivered with the cash donation to the agent cashier.

(b) Checks for coupon books made payable to the Veterans Canteen Service (VCS) and received by VA employees will be endorsed payable to VA by the VCS for deposit to the GPF.

(8) Inscription on Gifts. Donors may be recognized by a suitable inscription on the gift. In no case will the inscription, whether by specific language or by implication, give the impression that the gift is owned by, or that its further use is controlled by, the donor. The size and design of any tablet, plaque, etc., containing an inscription or acknowledgment will harmonize with the general nature and design of the gift. The facility is authorized to furnish the identifying plaque within the capability of facility equipment.

(9) Letters of Acceptance and Non-acceptance. Facility Directors, or their designees, will express their appreciation in writing for any accepted gift or donation. Any gift or donation not accepted will be gratefully acknowledged indicating reason(s) for non-acceptance. Small gifts may be acknowledged by facsimile signature or by key staff personnel authorized by the Director. Donations to the GPF are tax deductible; VA has a letter from the Internal Revenue Service (IRS) to that effect. Contact VA General Counsel (023), to obtain a copy. IRS has special rules regarding the tax deductibility of contributions of \$250 or more. To assist donors in complying with these rules, all letters of acceptance of such contributions must contain the following:

- (a) The amount of cash and/or description (but not value) of any other property contributed,
- (b) A statement that VA did or did not provide the donor any goods or services in consideration in whole or in part for the contribution, and
- (c) A description and good faith estimate of the value on any goods or services provided by VA to the donor in consideration for the gift, unless the goods or services consisted solely of intangible religious benefits in which case a statement to that effect must be included in the letter.

(10) Medical Equipment. Acceptance of medical equipment will be limited to that which is comparable to equipment being supplied as standard for use in VA facilities.

(11) Miscellaneous

- (a) Prospective donors should be requested to make offers of gifts and donations for a new facility to the facility Director subsequent to the completion and activation of the facility.
- (b) Gifts or donations of money for the purpose of making loans or any "conditional" expenditure to or in behalf of patients will not be accepted.
- (c) Gifts or donations for support of research or education activities in a facility may be accepted under conditions outlined in M-3 and M-8.

(12) Real Estate or Construction. Gifts or donations for the purpose of acquiring, constructing, or altering VA medical facilities cannot be accepted under the GPF authority. Instead, they must be accepted under 38 U.S.C. Sections 8103(a)(2) or 8104(e). **NOTE:** *The Secretary of Veterans Affairs has not delegated this authority.* Offers of such gifts received by

VHA officials must be forwarded through appropriate organizational channels to VA Central Office GPF Review Committee (167), for submission to the Secretary. Facility requests for approval of construction work exceeding \$25,000 will be accompanied by a VA Form 10-1193, Application for Health Care Facility Projects, RCS 10-0126, and will include the amount of the offered donation and the facility's estimate of the actual cost of construction prepared on VA Form 10-6238, EMIS Construction Program -- Estimate Worksheet.

(13) Record of Donated Items

(a) Within 5 workdays of notification of an acceptance of a donated item, Fiscal Service will furnish Acquisition and Materiel Management Service (90), the following:

1. A copy of the letter of acceptance,
2. A listing of the donated items, and
3. An explanation of any restrictions placed on the donation by the donor.

(b) This information will be used to record the items in the facility's accountable record and to prepare the necessary issue document.

(c) Expendable supplies donated directly to the using services and/or beneficiaries will not normally be recorded in the accountable records.

(14) Solicited Contributions. VA officials delegated authority to accept gifts may:

(a) Take action to raise the public's awareness of VA's willingness to accept gifts and our productive use of GPF gifts; and,

(b) Communicate VA gift needs to potential donors. **NOTE:** *These VA officials may delegate their authority to other VA employees.*

(15) Supplies and Equipment. Gifts and donations of supplies and equipment normally supplied through VA supply channels may be accepted to the extent that they are within established stock levels for the facility. Acceptance of larger quantities will be accepted only if other facilities have agreed to use items and will pay associated shipping charges.

(16) VA Staff Travel

(a) General Services Administration (GSA) Regulations, 41 CFR Sections 304-1.1 through 1.9, must be followed when a gift is accepted from a non-Federal source for travel, subsistence, and related expenses with respect to the attendance of an employee in a travel status (and/or the accompanying spouse of such employee when applicable) at any meeting or similar function relating to the official duties of the employee. **NOTE:** *See VA Manual MP-1, Part II, Chapter 2, subparagraph 3j.*

(b) Offers of donations to the GPF for travel or other expenses of VA staff members may be accepted:

1. If earmarked for research or education projects of which a portion may be designated for travel by VA staff members when identified by the donor as appropriate in the conduct of the project.

2. For travel and travel related expenses for VA staff members in conjunction with conducting veteran's national VA Recreational Therapy Service events.

3. If travel is to meet the earmarked purpose or where it would be for the benefit of VA patients or members.

(17) **Liquidation of Donated Property Not Needed for VA Purposes.** In accordance with 38 CFR 12.22, all stocks, bonds, and similar assets accruing to the GPF must be sold or otherwise converted to cash. Any such property received as either general or specific donations will be redeemed in accordance with M-1, Part I, Chapter 14, subparagraph 14.73c. **NOTE:** *Although this manual provision addresses assets accruing to the GPF in cases of veterans who die in VA facilities without heir or next of kin, these procedures will be used when property is donated to VA.*

h. Transitional Housing Programs, Public Laws 102-54 and 103-452

NOTE: *House Resolution 2219, "Extension of Expiring Authorities of the Department of Veterans Affairs," extends Public Laws 102-54 and 103-452 through December 31, 1997.*

(1) Section 7, Public Law (Pub. L.) 102-54 and Section 103(f) of Pub. L. 103-452 authorize, through Fiscal Year 1995, a Demonstration Program of Compensated Work Therapy and Therapeutic Transitional Housing. These sections are the authority which:

(a) Authorizes the direct purchase of transitional housing, the transfer from the GPF of VA to the Loan Guaranty Revolving Fund an amount equal to the amount which could have been obtained by the sale of the property to a non-profit organization, or state for use as a shelter for homeless veterans. Purchases and initial major renovations are coordinated through and approved by the Deputy Associate Director for Psychiatric and Rehabilitation Services, VA Medical Center, Hampton, VA. Prior to finalization of the purchase, the VA Central Office GPF Review Committee must be presented with the estimated costs of the project to ensure that funds are available in GPF.

(b) Requires that all funds received for rental of transitional housing under the demonstration program be deposited to the GPF. The Secretary may distribute out of the fund such amounts as necessary for the acquisition, management, maintenance and disposition of real property for the purpose of carrying out the program.

(c) Authorizes Fiscal Services at each VA medical facility participating in the Compensated Work Therapy/Transitional Residences (CWT/TR) program to establish a CWT/TR GPF account

at the request of the local Program Director. All "rent" collections from veterans residing in the CWT/TR residences will be deposited into the local GPF. **NOTE:** *Distributions will be made from these accounts to cover the costs of management and maintenance; i.e., utilities, minor repairs, etc.*

(2) Section 8, Pub. L. 102-54, authorizes loans to organizations providing transitional housing for substance abusers.

(a) The purpose of making loans to non-profit organizations is to assist in the provision of transitional housing exclusively for veterans who are in, or who have recently been in, a program for the treatment of substance abuse.

(b) While funds to make loans are borrowed by VA from the Treasury, the GPF covers the administrative expenses of carrying out this program and the direct loan subsidy.

i. **VAVS Committee**

(1) All "outside" bank or credit union accounts established by and in the name of local VAVS Committees per the manual M-1, Part III, are required to be closed and transferred to a local GPF account. Before such closing and transfer, the VAVS Committee Treasurer should offer to return to the donor any specifically earmarked donations, if the purpose for which the funds were donated cannot be accomplished.

(2) Fiscal Service at each VA medical facility shall establish a VAVS Committee GPF account at the request of the Chief, Voluntary Service. Treasurers of VAVS Committees may request the withdrawal of funds from their VAVS Committee GPF account with the concurrence of their Chief of Voluntary Service. Fiscal Service at each VA medical facility shall use the simplest possible procedures to timely process such requests for withdrawals from this account.

(3) Funds deposited in the VAVS Committee GPF Account may be used, as decided by the respective Committee, to provide support for programs or activities that assist in carrying out the business of the local VAVS Committee. Some examples are:

(a) Gifts for patients for distribution on National Salute to Hospitalized Veterans Day, Memorial Day, National Prisoners of War and/or Missing in Action Recognition Day, Veterans Day, Armed Forces Day, Christmas, and other special days;

(b) Canteen coupon books and personal care items for patients;

(c) Refreshments for VAVS activities and other VA medical facility special events to which patients are invited.

(d) Support for VAVS volunteer recognition awards and volunteer recognition ceremonies;

(e) Support for VAVS youth volunteer recognition; and

(f) Support for the Annual VAVS National Advisory Committee Meeting which entails transferring funds to the GPF account of the Host VAVS Committee.

j. **VA Central Office GPF Review Committee**

(1) The VA Central Office GPF Review Committee has the responsibility to review and approve all the disbursements of VA Central Office GPF to each VHA facility or any program office which has authority to approve expenditures of GPFs except for the annual distribution of GPF funds to all facilities.

(2) The VA Central Office GPF Review Committee (167), may approve disbursements from VA Central Office GPF for special patient projects when justification is submitted that meets the requirements for expenditure of GPF.

(3) The VA Central Office GPF Review Committee will be composed of the Directors of Chaplain Service, Recreation Therapy Service, and Voluntary Service offices, or designees. Representatives of VHA, Budget Office (171), will serve as ex-officio members. The Chairperson of the GPF Review Committee will rotate among the members on an annual basis.

(4) Medical facilities that develop special projects and that have acquired local funding from individuals or organizations may apply to the VA Central Office GPF Review Committee (167), through appropriate organizational channels, for matching funds.

(5) Facilities must submit the following for each request:

1. A statement of the purpose for the requested funds with an explanation of how the project will benefit veteran patients.

2. Documentation to verify the efforts of local fund-raising to be matched. **NOTE:** *This fund-raising must comply with subparagraph g.(14).*

3. DELEGATION OF AUTHORITY-ACCEPTANCE OF GIFTS AND DONATIONS

a. In accordance with MP-4, Part VII, Chapter 4, the Secretary of Veterans Affairs may accept, for use in carrying out all laws administered by VA, gifts, devises, and bequests which will enhance the Secretary's ability to provide services and benefits (38 U.S.C. 8301). The Secretary has not delegated this new authority to any VHA official. Therefore, any offers of gifts to VA received by VA officials which are not acceptable under this paragraph must be forwarded through appropriate organizational channels to the VA Central Office GPF Review Committee (167), for submission to the Secretary.

b. In VHA, the Under Secretary for Health, or designee, is authorized to accept gifts and donations for the benefit of patients and members of VA medical facilities, or for the benefit of one or more medical centers, domiciliaries, nursing homes, or clinics. The Under Secretary for Health, or designee, will authorize all expenditures or transfers to field facilities from the VA Central Office GPF.

c. GPF accounts are authorized at each VA medical center, domiciliary, nursing home, or clinic.

(1) Facility Directors are authorized to accept gifts or donations for the benefit of patients or for the benefit of their medical center, hospital, domiciliary, nursing home, or clinic.

(2) The Chief, Chaplain Service, at each facility is authorized to accept gifts for the benefit of the religious needs of the patients at their facility and to support all Chaplain Service activities at their facility, see M-2, Part II, Chapter 5.

(3) The Chief, Voluntary Service, at each VA facility has authority to accept gifts for the benefit of that facility and its patients except for gifts of research and education purposes.

d. VA policy prohibits VA endorsements or testimonials for any product or commercial line of endeavor. VA officials will not accept gifts or donations in return for such endorsements or testimonials.

4. REFERENCES

- a. Title 31 U.S.C.
- b. Title 38 U.S.C. 8103, 8104, 83, and 85.
- c. Title 38 CFR 12.
- d. Title 41 CFR 304, and subpart 101-44.6.
- e. Pub. L. 102-34.
- f. Pub. L. 103-452.
- g. MP-1, Part II, Chapter 2, (to be revised by VA Directive 0631).
- h. MP-4, Part V, Chapter 2, (to be revised by VA Directive 4520).
- i. MP-4, Part VII, Chapter 4, (to be revised by VA Directive 4721).
- j. M-1, Part I, Chapter 1 and Chapter 14.
- k. M-1, Part II, Chapters 12 and 14.
- m. M-1, Part III.
- n. M-2, Part II, Chapter 5.
- o. M-3.

p. M-8.

5. DEFINITIONS

a. **Earmarked Funds.** An earmarked donation to the GPF is any gift, bequest, devise, or donation offered to a VHA official where the donor specifies the particular use of the gift or donation.

b. **Expendable Item.** An expendable item is supplies or equipment valued at less than \$5,000.

c. **General Post Fund.** The General Post Fund is a trust fund authorized by 31 U.S.C.

d. **Non-expendable item.** A non expendable item is equipment valued at over \$5,000.

e. **Solicited Funds.** Solicited funds are funds raised and or donated as a result of action taken to raise public awareness of VA's willingness to accept gifts and communicate gift needs to potential donors.

f. **Specific Purpose Item.** Funds or items donated to VA for a specific purpose; the funds or items must be returned to the donor if they are not used for the specified purpose.

g. **Unearmarked Funds.** An unearmarked donation to the GPF is any gift, bequest, devise, or donation offered to a VHA official where the donor does not specify a particular use of the gift or donation.

h. **Unsolicited Funds.** Donations from estates or trusts which were not requested.

i. **VAVS.** The VA Voluntary Service which handles over \$150 million worth of goods and services donated to VA annually.